

**Listing of Claims:**

This listing of claims replaces all prior versions and listings of claims in the application.

1. (Currently Amended) A resin composition suitable for extrusion to prepare a capstock using a multi-manifold die comprising (a) ~~100 to 30~~ 80 to 30 parts by weight of an impact modifier having a multilayer structure and (b) ~~0 to 70~~ 20 to 70 parts by weight of a methyl methacrylate polymer comprising 50 to 100% by weight of methyl methacrylate and 50 to 0% by weight of a copolymerizable monomer, the total of said impact modifier (a) and said methyl methacrylate polymer (b) being 100 parts by weight and said composition having an MFI (melt flow index measured according to ASTM D-1238 at 230° C and a load of 3.8 kg) of not more than 0.35 g/10 minutes, wherein said methyl methacrylate polymer (b) comprises 5 to 90% by weight of a methyl methacrylate polymer having a molecular weight of not less than 500,000 and 95 to 10% by weight of a methyl methacrylate polymer having a molecular weight of less than 500,000.

2. (Original) The composition of claim 1, which comprises 80 to 40 parts by weight of said impact modifier (a) and 20 to 60 parts by weight of said methyl methacrylate polymer (b), the total of (a) and (b) being 100 parts by weight.

3. (Canceled)

4. (Original) The composition of claim 1, wherein said impact modifier is a polymer having two layer structure prepared by polymerizing 80 to 15 parts by weight of a monomer mixture comprising 50 to 100% by weight of a (meth)acrylic ester and 50 to 0% by weight of a copolymerizable monomer in the presence of 20 to 85 parts by weight of a crosslinked acrylic rubber.

5. (Original) The composition of claim 1, wherein said impact modifier is a polymer having three layer structure prepared by polymerizing 30 to 60 parts by weight of a monomer mixture comprising 50 to 99.5% by weight of an alkyl acrylate, 50 to 0% by weight of a copolymerizable monomer and 0.1 to 5% by weight of a crosslinking monomer in the presence of 10 to 40 parts by weight of a polymer prepared by polymerization of 80 to 99.5% by weight of methyl methacrylate, 20 to 0% by weight of a copolymerizable monomer and 0.1 to 5% by weight of a crosslinking monomer to give a two-layered polymer, and then polymerizing 10 to 60 parts by weight of a monomer mixture comprising 50 to 100% by weight of a (meth)acrylic ester and 50 to 0% by weight of a copolymerizable monomer in the presence of said two-layered polymer.

6. (Original) The composition of claim 1, wherein said capstock is a capstock for a siding panel made of polyvinyl chloride.

7. (Original) A molded article comprising a substrate made of a thermoplastic resin, and a capstock layer made of the resin composition of claim 1 and provided on at least one surface of said substrate.

8. (Currently Amended) A siding panel obtained by extrusion ~~using the composition of claim 1 as a capstock and a vinyl chloride resin as a substrate,~~

wherein said capstock is comprised of a resin composition comprising (a) 100 to 30 parts by weight of an impact modifier having a multilayer structure and (b) 0 to 70 parts by weight of a methyl methacrylate polymer comprising 50 to 100 % by weight of methyl methacrylate and 50 to 0 % by weight of a copolymerizable monomer, the total of said impact modifier (a) and said methyl methacrylate polymer (b) being 100 parts by weight and said composition having an MFI (melt flow index measured according to ASTM D-1238 and 230°C and a load of 3.8 kg) of not more than 0.35 g/10 minutes, and

wherein said substrate is a vinyl chloride resin.

9. (New) The siding panel of claim 8, wherein said composition comprises 80 to 30 parts by weight of said impact modifier (a) and 20 to 70 parts by weight of said methyl methacrylate polymer (b), the total of (a) and (b) being 100 parts by weight.

10. (New) The siding panel of claim 8, wherein said methyl methacrylate polymer (b) comprises 5 to 90% by weight of a methyl methacrylate polymer having a molecular weight of not less than 500,000 and 95 to 10% by weight of a methyl methacrylate polymer having a molecular weight of less than 500,000.

11. (New) The siding panel of claim 8, wherein said impact modifier (a) is a polymer having two layer structure prepared by polymerizing 80 to 15 parts by weight of a monomer mixture comprising 50 to 100% by weight of a (meth)acrylic ester and 50 to 0% by weight of a copolymerizable monomer in the presence of 20 to 85 parts by weight of a crosslinked acrylic rubber.

12. (New) The siding panel of claim 8, wherein said impact modifier (a) is a polymer having three layer structure prepared by polymerizing 30 to 60 parts by weight of a monomer mixture comprising

50 to 99.5% by weight of an alkyl acrylate,

50 to 0% by weight of a copolymerizable monomer and

0.1 to 5% by weight of a crosslinking monomer

in the presence of 10 to 40 parts by weight of a polymer prepared by polymerization of

80 to 99.5% by weight of methyl methacrylate,

20 to 0% by weight of a copolymerizable monomer and

0.1 to 5% by weight of a crosslinking monomer

to give a two-layered polymer, and then polymerizing 10 to 60 parts by weight of a monomer mixture comprising

50 to 100% by weight of a (meth)acrylic ester and

50 to 0% by weight of a copolymerizable monomer in the presence of said two-layered polymer.

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13. (New) The siding panel of claim 8, wherein said substrate is polyvinyl chloride.

14. (New) The siding panel of claim 8, wherein the MFI of said composition is from 0.01 to 0.30 g/10 minutes.

15. (New) The composition of claim 1, wherein the MFI of said composition is from 0.01 to 0.30 g/10 minutes.